HODGES, DOUGHTY & CARSON, PLLC P.O. Box 869 Knoxville, TN 37901-0869 Dean B. Farmer

Attorney for Knox County Trustee, Fred Sisk

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re: : Chapter 11

DELPHI CORPORATION, et al., : Case No. 05-4481 (RDD)

Debtors, : (Jointly Administered)

RESPONSE TO SEVENTEENTH OMNIBUS CLAIMS OBJECTION BY KNOX COUNTY TRUSTEE SCHEDULED EXHIBIT D-2

Fred Sisk, Knox County Trustee, now substituted for Mike Lowe, Knox County Trustee, by and through counsel, responds to the Seventeenth Omnibus Tax Claim Subject to Modification as follows:

1. The Debtor has scheduled the Knox County tax claim filed in the amount of \$23,130.99 under Exhibit D-2. A copy of the aforesaid proof of claim is attached hereto as Exhibit 1. The tax claim shows that there were three tax identification numbers for personal property owed to Knox County. These claims arise against the Debtor as of January 1, 2005, and are, therefore, pre-petition priority tax claims. Further, the proof of claim does not assert a claim for any interest or penalty. The Debtor owes for 2005 taxes \$23,130.99. As of the date of the petition there is no basis for modification or change to that claim. It should be paid in full as a priority claim.

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2. Certain taxes were paid by the Debtor post-petition for 2006 tax. The Debtor did not send a transmittal directive indicating that these were to be for post-petition taxes. The Knox County Trustee has corrected the application of the post-petition payment for 2006 taxes, but that leaves the 2005 taxes unpaid and no 2006 post-petition tax is currently due.

RESPECTFULLY SUBMITTED,

/s/ Dean B. Farmer

DEAN B. FARMER (#006851)
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CERTIFICATE OF SERVICE

I hereby certify that on July 26, 2007, a copy of the foregoing Response To Seventeenth Omnibus Claims Objection By Knox County Trustee Scheduled Exhibit D-2was filed by first-class mail, properly addressed as follows and proper postage prepaid.

John Wm. Butler, Jr.
John K. Lyons
Joseph N. Wharton
SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP
333 West Wacker Drive, Suite 2100
Chicago, IL 60606

Kayalyn A. Marafioti Thomas J. Matz SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP Four Times square New York, New York 10036

/s/Dean B. Farmer
Dean B. Farmer

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FORM B10 (Official Form 10) (04/01			
United States Bankruptcy Court SOUTHERN District of	NEW YORK	PROOF OF CLAIM	
Name of Debtor Delphi Corporation, et al	Case Number 05-44481 (RDD)		
NOTE: This form should not be used to make a claim for an arising after the commencement of the case. A "request" for administrative expense may be filed pursuant to 11 U.S.C. §	administrative expense payment of an		
Name of Creditor (The person or other entity to whom the debtor owes money or property): KNOX COUNTY TRUSTEE Name and address where notices should be sent: Check box if has filed a proclaim. Attack particulars.	you are aware that anyone else not of claim relating to your ned copy of statement giving you have never received any		
c/o Attorney Dean B. Farmer notices from case. Hodges Doughty Carson PLLC Check box if	the bankruptey court in this the address differs from the		
Telephone Number: (865)215-2305 court.	e envelope sent to you by the	This Space is for Court Use Only	
Account or other number by which creditor identifies debtor: 1329584, 1329586 1329587	- 1/F/1/4-1-4	Check here replaces if this claim amends a previously filed claim, dated;	
	ofits as defined in 11 U.S.C. §		
Goods sold Wages, sala Services performed Your SS#	ries, and compensation (fill o	out below)	
Moncy loaned Upon comp	ensation for services perform	ed	
Personal injury/wrongful death X Taxes - Personal Property from	to.		
Chapter 11 (date	to (date)		
* INTEREST ON PRE PETITION TAX ACCRUES AT RATE OF 12% BASIS TAX	,		
100 Marie 100 Ma	dgment, date obtained:	/Wanata	
4. Total Amount of Claim at Time Case Filed: ** \$23,130	0.99 INCLUDES 2005 TAX	YEAR	
If all or part of your claim is secured or entitled to prior Check this box if claim includes interest or other charg	rity, also complete Item 5 or (S below.	
statement of all interest or additional charges.	es in addition to the principar	amount of the claim. Attached terrized	
5. Secured Claim.	6. Unsecured Priority		
 X Check this box if your claim is secured by collateral (including a right of setoff) 	X Check this box i	f you have an priority claim	
Brief Description of Collateral;	Amount entitled	to priority; \$ rity of the claim;	
Real Estate Motor Vehicle	☐ Wages, salarie	s, or commissions (up to \$4,650),* carned within 90 days	
☐ Other	before filing of business, whic	f the bankruptcy petition or cessation of the debtor's hover is earlier 11 U.S.C. § 507(a)(3).	
Value of Collateral; \$	to an employee benefit plan = 11 U.S.C. § 507(a)(4). of deposits toward purchase, lease, or rental of property personal, family, or household use = 11 U.S.C. §		
Amount of arrearage and other charges at time case filed included in secured claim, if any: \$	507(a)(6). Alimony, mair	atenance, or support owed to a spouse, former spouse, or	
**************************************	child – 11 U.S.C. § 507(a)(7). X Taxes or penalties owed to governmental units – 11 U.S.C. § 507(a)(8). X Other - Specify applicable paragraph of 11 U.S.C. § 1 *smounts are		
	eases commenced or	t on 4/1/98 and every 3 years thereafter with respect to or after the date of adjustment.	
7. Credits: The amount of all payments on this claim has been	credited and deducted for	This Space is for Court Use Only	
the purpose of making this proof of claim. 8. Supporting Documents: Attach copies of supporting documents.	ents such as promissory		
notes, purchase orders, invoices, itemized statements of runni	ng accounts, contracts,		
court judgments, mortgages, security agreements and evidence NOT SEND ORIGINAL DOCUMENTS. If the documents a			
the documents are voluminous, attach a summary. 9. Date-Stamped Copy: To receive an acknowledgment of the	filing aferous aloles		
enclose a stamped, self-addressed envelope and copy of this p		EXHIBIT	
Date 10-25-05 Sign and print the name and title, if any, of the authorized to file this claim (attached copy of the state)	cfeditor or other person	apples:	
Cal Maria Lange Vivan County Transfer			
7s/ Mike Lowe, Knox County Trustee 2.0. BOX 70, KNOXVILLE, TN 37901			
Penalty for presenting fraudulent claim; Fine of up to \$500,000	or imprisonment for up to 5	years, or both, 18 U.S.C. §§ 152 and 3571.	

INSTRUCTIONS FOR COMPLETING PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In particular types of cases or circumstances, such as bankruptcy cases that are not filed voluntarily by a debtor, there may be exceptions to these general rules

-- DEFINITIONS --

Dehtor

The person, corporation or other entity that has filed a bankruptcy case is called the debtor.

Creditor

A creditor is any person, corporation, or other entity to whom the debtor owed a debt on the date the bankruptcy case was filed.

Proof of Claim

A form telling the bankruptcy court how much the debtor owed a creditor at the time the bankruptcy case was filed (the amount of the creditor's claim).

Secured Claim

A claim is a secured claim to the extent that the creditor has a lien on property of the debtor (collateral) that gives the creditor the right to be paid from that property before creditors who do not have liens on the property.

Examples of liens are a mortgage on real estate and a security interest in a car, truck, boat, television set or other item of property. A lien may have been obtained through a court proceeding before the bankruptey case began; in some states a court judgment is a lien. In addition, to the extent a creditor also owes money to the debtor (has a right of setoff), the creditor's claim may be a secured claim. (See also Unsecured Claim).

Unsecured Claim

If a claim is not a secured claim it is an unsecured claim. A claim may be partly secured and partly unsecured if the property on which a creditor has a lien is not worth enough to pay the creditor in full.

Unsecured Priority Claim

Certain types of unsecured claims are given priority, so they are to be paid in bankruptcy cases before most other unsecured claims (if there is sufficient money or property available to pay these claims). The most common types of priority claims are listed on the proof of claim form. Unsecured claims that are not specifically given priority status by the bankruptcy laws are classified as Unsecured Nonpriority Claims

ITEMS TO BE COMPLETED IN PROOF OF CLAIM FORM

NAME OF DEBTOR AND CASE NUMBER:

You MUST fill in the specific debtor against which your claim is being asserted. If you are asserting claims against more than one debtor, you MUST file a separate proof of claim for each debtor.

INFORMATION ABOUT CREDITOR:

Complete the section giving the name, address, and telephone number of the creditor to whom the debtor owes money or property, and the debtor's account, if any. If anyone else has already filed a proof of claim relating to this debt, if you never received notices about this case, if your address differs from that to which notice was sent, or if this proof of claim replaces or amends a proof of claim that was already filed, check the appropriate box on the form.

1. Basis for Claim:

Check the type of debt for which the proof of claim is being filed. If the type of debt is not listed, check "Other" and briefly describe the type of debt. If you were an employee of the debtor, fill in your social security number and the dates of work for which you were not paid.

2. DATE DEBT INCURRED:

Fill in the date when the debt first was owed by the debtor.

3. COURT JUDGMENTS:

If you have a court judgment for this debt, state the date the court entered the judgment.

4. TOTAL AMOUNT OF CLAIM AT TIME CASE FILED:

Fill in the total amount of the entire claim. If interest or other charges in addition to the principal amount of the claim are included, check the appropriate place on the form and attach an itemization of the interest and charges.

5. SECURED CLAIM

Check the appropriate place if the claim is a secured claim. You must state the type and value of property that is collateral for the claim, attach copies of the documentation of your lien, and state the amount past due on the claim as of the date the bankruptcy case was filed. A claim may be partly secured and partly unsecured. (See DEFINITIONS, above).

6. UNSECURED PRIORITY CLAIM

Check the appropriate place if you have an unsecured priority claim, and state the amount entitled to priority. (See DEFINITIONS, above). A claim may be partly priority and partly nonpriority if, for example, the claim is for more than the amount given priority by the law. Check the appropriate place to specify the type of priority claim.

7. CREDITS

By signing this proof of claim, you are stating under oath that in calculating the amount of your claim you have given the debtor credit for all payments received from the debtor.

8. SUPPORTING DOCUMENTS

You must attach to this proof of claim copies of documents that show the debtor owes the amount claimed or, if the documents are too lengthy, a summary of these documents. If documents are not available, you must attach an explanation.

PROPERTY ID 1329584

18626.96 TOTAL DUE

DELPHI AUTOMOTIVE SYS., L OWNER L/F

PROPERTY ADDRESS

10215 CANEEL DR

TN

48007-5082 MΙ

CURR APPRAISAL 2308172

WARD/DISTRICT P2

LOT TAX RELIEF 2004 BLOCK

7389 BUSINESS SERVICES OT DEED/CALC ACRES 0.00 SUBDIV

MORTGAGE

MORTGAGE ACCT DEED BOOK PAGE

PAGE PLAT BOOK

STATUS A

TROY

PRIOR ID

CURR ASSMT 692452

BILLING ADDRESS

P.O. BOX 5082

OTA NUMBER

0.00

LOT SIZE

PROPERTY CLASS P2

OTA REFERENCE CASHIER NOTES

NOTES

MIKE LOWE, KNOX COUNTY TRUSTEE------10/31/2005

PROPERTY ID	1329584		10215 CANEEL D	OR .	
YEAR DISTRICT	TAX DUE	DISCNT/CHRG	PAYMENT	DATE PAID	BALANCE
2005 COUNTY	18626.96	0.00	0.00		18626.96
2004 COUNTY	20804.98	0.00	20804.98	02/15/2005	0.00
2003 COUNTY	25770.97	0.00	25770.97	02/06/2004	0.00
2002 COUNTY	39828.16	0.00	39828.16	02/07/2003	0.00
2001 COUNTY	37556.57	0.00	37556.57	02/19/2002	0.00
2000 COUNTY	73016.39	0.00	73016.39	12/17/2001	0.00
1999 COUNTY	87955.66	0.00	87955.66	12/17/2001	0.00

PRESS ESCAPE TO END DISPLAY

MIKE LOWE, KNOX COUNTY TRUSTEE------10/31/2005

PROPERTY ID 1329586 PRIOR ID

TOTAL DUE 3091.05

OWNER L/F DELPHI AUTOMOTIVE SYS., L

PROPERTY ADDRESS
10215 CANEEL DR BILLING ADDRESS
P.O. BOX 5082

TN TROY

MI 48007-5082

CURR APPRAISAL 383031 CURR ASSMT 114909

WARD/DISTRICT P2 CURR ASSMT LOT OTA NUMBER

BLOCK TAX RELIEF 2004

SUBDIV 7389 BUSINESS SERVICES OT DEED/CALC ACRES 0.00 0.00

RTGAGE LOT SIZE

MORTGAGE

MORTGAGE ACCT PROPERTY CLASS P2
DEED BOOK PAGE OTA REFERENCE
PLAT BOOK PAGE CASHIER NOTES

STATUS A NOTES

PROPERTY ID	1329586	-	10215 CANEEL D	RC	
YEAR DISTRICT	TAX DUE	DISCNT/CHRG	PAYMENT	DATE PAID	BALANCE
2005 COUNTY	3091,05	0.00	0.00		3091.05
2004 COUNTY	5385.93	0.00	5385.93	02/15/2005	0.00
2003 COUNTY	7583.85	0.00		02/06/2004	
2002 COUNTY	1297.46	0.00	1297,46	02/07/2003	0.00
2001 COUNTY	2594.88	0.00	2594.88	02/19/2002	0.00
2000 COUNTY	4064.51	0.00	4064.51	02/23/2001	0.00

PRESS ESCAPE TO END DISPLAY

DISPLAY: MORE DATE STATEMENT END

DISPLAY MORE INFORMATION FOR CURRENT RECORD IN QUERY

MIKE LOWE, KNOX COUNTY TRUSTEE------10/31/2005

PROPERTY ID 1329587

PRIOR ID

TOTAL DUE

1412.98

DELPHI AUTOMOTIVE SYS., L OWNER L/F

PROPERTY ADDRESS

BILLING ADDRESS

10215

CANEEL DR

P.O. BOX 5082

TN TROY

48007-5082 ΜI

0.00

WARD/DISTRICT LOT

P2

CURR APPRAISAL 175090 CURR ASSMT 52527

OTA NUMBER

BLOCK

TAX RELIEF 2004

SUBDIV

7389 BUSINESS SERVICES OT DEED/CALC ACRES 0.00

LOT SIZE

MORTGAGE MORTGAGE ACCT

PROPERTY CLASS P2

DEED BOOK

PAGE PAGE OTA REFERENCE CASHIER NOTES

PLAT BOOK STATUS A

NOTES

MIKE LOWE, KNOX COUNTY TRUSTEE-----10/31/2005

PROPERTY ID	1329587	•	10215 CANEEL (OR .	
YEAR DISTRICT	TAX DUE	DISCNT/CHRG	PAYMENT	DATE PAID	BALANCE
2005 COUNTY	1412.98	0.00	0.00		1412.98
2004 COUNTY	1445.96	0.00	1445.96	02/15/2005	0.00
2003 COUNTY	1445.96	0.00	1445.96	02/06/2004	0.00
2002 COUNTY	1918.52	0.00	1918.52	02/07/2003	0.00
2001 COUNTY	4440.00	0.00	4440.00	02/19/2002	0.00
2000 COUNTY	6954.57	0.00	6954.57	12/17/2001	0.00

PRESS ESCAPE TO END DISPLAY

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PROPERTYTAXES

67-5-2101

PART 21 TAX LIPY GENERALLY

67-5-2101. Taxes on which lien based.—(a) The taxes assessed by the state of Tennessee, a county, or municipality, taxing district, or other local governmental entity, upon any property of whatever kind, and all penalties, interest, and costs according thereon, shall become and remain a first lien upon such property from January 1 of the year for which such taxes are assessed.

(b) In addition to the lieu on property, properly taxes are a personal debt of the property owner or property owners as of Jenuary I, and, when delinquent, may be collected by suit as any other personal debt. In my lawsuit for collection of property taxes, the same penalties and attorney fees shall apply as set forth in § 67-5-2410, for suits to enforce lieus for property taxes. The claim for the debt and the claim for enforcement of the lieu may be joined in the same complaint. [Acts 1907, ch. 602, § 31; Shan, § 757; mod. Code 1932, § 1329; Acis 1974, ch. 644, § 1; 1974, ch. 771, § 13; T.C.A., § 67-1801; Acis 1993, ch. 315, § 22.]

Section to Section Refiguraces. This section is referred to in § 67-5-2003.

Textbooks: Gibson's Suits in Chancery (The

Tennessee Junisprudence, 18 Tenn. Junis, Liens § II; 19 Tenn. Junis, Municipal Corporations, § 94: 23 Iron. John, Texation, § 44, Cited: Moore v. Carr of Challanboga, § 2 Iron. App. 76, 871 S.V.2d B15 (1963); In re Tennessee Cent. Ry., \$16 F. Supp. 1103 (M.D. Iron, 1970); Marlows v. Bingdom Hall of Jehoval's Wilnesses, § 41. S.W.2d 121 (Tenn. 1976).